



The Centre for Tax Analysis in Developing Countries (TAXDEV)

Business Taxation in Low and Middle Income Countries

Organisers: Laura Abramovsky, Richard Disney and Yani Tyskerud

Date: Thursday 25th May 2017

Venue: IFS Office, Central London

Time	Speaker	Topic/paper
10.00-10.30	Registration and Coffee	
10.30-10.45	Professor Richard Disney The University of Sussex & IFS	Introduction and Welcome
10.45-11.30	Professor Michael Devereux Oxford University Centre for Business Taxation, Saïd Business School, IFS & CESifo	Keynote Address: Business Taxation in Low and Middle Income Countries
11.30-12.15	Lucie Gadenne The University of Warwick & IFS	Taxation and Supply Chains: An Evaluation of VAT in West Bengal
12.15-13.00	Lunch	
13.00-13.45	Miguel Almunia The University of Warwick & CAGE	Fiscal Capacity and Tax Revenues in Uganda
13.45-14.30	Tuomas Matikka VATT Institute for Economic Research	How Do Small Firms Respond to Tax Schedule Discontinuities? Evidence from South African Tax Registers
14.30-15.15	Anne Brockmeyer World Bank & IFS	Taxation, Information and Withholding: Evidence from Costa Rica
15.15-15.30	Coffee Break	
15.30-16.00	Mazhar Waseem The University of Manchester	Is Value-added Tax Self-enforcing? Evidence from Pakistan
16.00-16.20	Joana Naritomi LSE, CEPR, IFS & CESifo	The Economic and Fiscal Impacts of Special Tax Treatments in Value Added Tax Systems
16.20-16.40	Michael Best Stanford University, CEPR & IFS	Small Business Taxation, Income Volatility and Investment
16.40-17.30	Concluding Discussion	

TAXDEV Research Workshop

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10:00 – 17.30, Thursday 25 May 2017

Institute for Fiscal Studies

Delegate List

A

Laura Abramovsky IFS
Stuart Adam IFS
Miguel Almunia The University of Warwick and CAGE

B

Michael Best Stanford University
Anne Brockmeyer World Bank & IFS

C

Lina Cardona Sosa IFS
Harry Carlile HMRC
Paddy Carter Overseas Development Institute (ODI)
Alan Carter HMRC

D

Michael Devereux Oxford University Centre for Business Taxation
Dennis De Widt The University of Exeter
Richard Disney The University of Sussex and IFS

E

Alejandro Estefan IFS

F

Kathy Ford DFID

G

Lucie Gadenne The University of Warwick & IFS
François Gerard Columbia University
Simon Gill Overseas Development Institute (ODI)

H

Otso Hao
Jennifer Holroyd VAI

K

India Keable-Elliott IFS
Adnan Khan International Growth Centre (IGC) & LSE

L

Attila Lindner UCL & IFS
Ben Lockwood The University of Warwick

M

Giulia Mascagni	International Centre for Tax and Development (ICTD) and IFS
Tuomas Matikka	VATT Institute for Economic Research
Helen Miller	IFS
Mark Miller	Overseas Development Institute (ODI)
Kiflu Molla	Ethiopian Development Research Institute (EDRI) and IFS
N	
Joana Naritomi	LSE, CEPR, IFS & CESifo
Daniel Nuer	Ministry of Finance - Ghana
P	
David Phillips	IFS
R	
Imran Rasul	UCL & IFS
S	
Fabrizio Santoro	International Centre for Tax and Development (ICTD)
Kate Smith	IFS
Andrea Smurra	UCL
T	
Julia Tobias	International Growth Centre (IGC)
Yani Tyskerud	IFS
W	
Ross Warwick	IFS
Mazhar Waseem	The University of Manchester